

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

*****Final Maintenance of Effort Report *****

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0775 Poplar Elem 43 Roosevelt

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: **\$0**

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

<i>Fiscal Years</i>	<i>Child Count</i>	<i>Expenditures - State and Local Funds</i>	<i>Total IDEA Part B Allocations</i>	<i>Total Allocations Excluding Supplemental Flow-Through</i>	<i>Allowable Reduction*</i>
2005	139	608,591	247,328	242,526	
2006	143	725,362	252,039	242,928	201
2007			241,766	232,696	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 116,771

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,378

Per-student amount for FY 2006----- 5,072

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

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Fiscal Year 2007 by this amount: \$0

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APPLICANT TOTALS

LOCAL FUNDS

Fiscal Years	Child Count	Expenditures - State and Local Funds	State Allowable Cost Funds	Local Fund Expenditures	Allowable Reduction*
2005	139	608,591	328,082	280,509	
2006	143	725,362	329,909	395,453	201
2007					0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract the local fund expenditures for FY 2005 from the local fund expenditures for FY 2006 114,944

Is the Expenditure Difference greater than or equal to zero?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2..)

YES

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction?

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

N/A

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure amount by the child count total for each fiscal year.

Per-student amount for FY 2005----- 2,018

Per-student amount for FY 2006----- 2,765

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005?

YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS AND THE APPLICANT DID NOT MAINTAIN EFFORT ON STATE AND LOCAL FUND REPORT, EVALUATE EXPENDITURES TO DETERMINE IF THE APPLICANT CAN SUBMIT A REQUEST FOR AN EXCEPTION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Poplar Elem 0775

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Poplar Elem 0775						
	01	General Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				1XX Personal Services - Salaries	243397.91	288295.71
				2XX Personal Services - Employee Benefits	47738.70	61541.67
			21XX	Support Services - Students		
				1XX Personal Services - Salaries	37280.70	53560.00
				2XX Personal Services - Employee Benefits	5126.67	11112.38
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				2XX Personal Services - Employee Benefits	37805.01	50068.85
910				2XX Personal Services - Employee Benefits	13556.72	.00
			21XX	Support Services - Students		
				2XX Personal Services - Employee Benefits	5874.73	6032.22
District/Coop Totals					390,780.44	470,610.83

Poplar H S 0776

	01	General Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
				1XX Personal Services - Salaries	108104.46	123752.52
				2XX Personal Services - Employee Benefits	22785.30	32094.63
			21XX	Support Services - Students		
				1XX Personal Services - Salaries	53202.47	61151.00
				2XX Personal Services - Employee Benefits	4404.28	5213.94
	14	Retirement Fund				
		280	Special Education - Local and State			
			1XXX	Instruction		
910				2XX Personal Services - Employee Benefits	4808.84	.00
				2XX Personal Services - Employee Benefits	16874.65	20653.26
			21XX	Support Services - Students		
				2XX Personal Services - Employee Benefits	7630.36	11885.68
District/Coop Totals					217,810.36	254,751.03
Prime Applicant Totals					608,590.80	725,361.86